Unlike Nietzsche and Rand, the chief ideological nemesis of egoism in Walker’s thought is not altruism, but “moralism.” Walker argues that some forms of altruism are actually phases of egoist behavior. Altruism is a category of behaviors that can be explained by and reconciled with egoism.

Walker conceives of altruism as behavior that is “regardful of others; proud of or devoted to others.” It does not necessarily include self-sacrifice, and may contribute to the acting person’s well-being. Walker says, “To be regardful of others within reason, is intelligent egoism in the first place,” but it must not become a fixed idea, expressing or leading to self-sacrifice, worship, mental slavery, superstition, or any other form of antiegoist thought.

Like egoism, altruism is a fact of life. The behavior of persons is frequently motivated by an interest or regard for
others. Altruistic thoughts and behaviors are usually an expression of egoism in that they are thought to satisfy some interest or provide some pleasure or gratification to the actor. Walker believes in a form of psychological egoism, acknowledging that human behavior is generally motivated by the interests of the self, but this is not absolute.

Frequently, the normal and natural egoism of individuals is eclipsed by social and cultural forces that encourage or require persons to become other-oriented or to surrender the self to others. The problem with altruism, or other-regarding behavior, is that organizational elites tend to convert it into self-sacrifice, to motivate individuals through “duty,” or a sense of a fictitious, abstract ideal of “justice” in interpersonal relations, which is enforced internally through conscience.

When altruism is divorced from a solid grounding in the choices and convictions of the person, it is a form of alienation from the self that undermines the person’s ability to survive, prosper, and appropriate life.

Moralism is the alienated form of altruism. Culturally and psychologically, the alienated expression of altruism is encapsulated in the concepts of “duty” and “justice.” Taken together, these notions suggest that the person owes or ought to behave in a designated manner in order to fulfill an abstract ideal of justice. Some duties the individual ego assumes voluntarily in response to “duties assumed by others toward me.” For Walker, this is the reciprocity that appears in Stirner’s union of egoists. It is not alienated behavior, and it does not contradict Walker’s notion of egoism since it amounts to nothing more than voluntary exchange.
Walker uses the notion of contract labor as an example. A person is employed to do certain work for pay, services are exchanged for money or some form of desiderata. A debt appears on one side, then on the other, and the account is eventually balanced as a mutually advantageous exchange, or contractual relationship. Contracts impose reciprocal obligations but they are not a form of duty since it is a voluntary agreement.

However, other expressions of duty are fixed in culture, propagated by moral authorities, that persons “ought” to acknowledge and fulfill out of a sense of right, conscience, and justice. This form of duty is often coerced through physical force or the threat of it. This is a form of compulsory service or duty.

“Moralism” promotes the notion that the obligations of persons to society and the state, are fixed in culture, not negotiated among persons in everyday life, and that their fulfillment must be coerced through some form of physical force or psychological threat, not left to the vagaries of individual choice. From the point of view of the individual, duty is the surrender of one’s thought and mind to the fixed ideas of culture, society, and the state, usually as these are interpreted by moral authorities. For Walker, this form of duty is different from the expectations persons place on themselves and each other as they exchange in everyday life; it is a form of mental slavery. “Duty is what is due. The domination of a fixed idea begins when one admits something due and yet not due to any person or something due without benefit coming to one in return.”
Walker did not develop the "slaves to duty" metaphor. Walker’s notion that duty is a form of slavery was developed more thoroughly by the British egoist John Badcock Jr. in a speech he delivered in London that was later published as an egoist pamphlet. Badcock was likely influenced by Walker, but the evidence that he lifted the metaphor to use in his speech, “Slaves to Duty,” is not clear. Badcock’s speech was delivered in 1894, three years after Walker published the essay that used the metaphor. For Badcock, the most pernicious form of duty occurs in politics.

From the belief that the levying of taxes and conscription is right and proper follows the belief that it is the duty of the subject to pay the taxes and fight in obedience to command. If you grant the right to command to anybody or anything, be it the king, parliament, church, or conscience, you as a natural consequence inflict the duty of obedience on those who are subject to the commander.

Political duty is usually expressed as allegiance to a government or a political ideology, but its consequences are more far-reaching for the individual since duty “prevents me from judging correctly as to where my self-interest lies.”
Duty is a form of voluntary servitude that ensnares and prevents the individual from acting on his or her own behalf. Further, it leaves the individual open to unreasonable and destructive demands from institutions and organizations. For individuals, the only escape from bondage is to deny all duties and look to their self-interest as the most appropriate guide for behavior.

“Justice” is the second pillar of moralism that Walker describes. Like duty, justice is a concept intended to help elites in social institutions manage the relationships among individuals. Furthermore, although individuals have a sense of “justice” and “injustice,” and although groups frequently build a theory of justice that promotes the satisfaction of their demands on others, the application of justice to any concrete circumstance is the exclusive right and responsibility of the state and its legal system. The notion that there is any ideal form of society or relations among persons that realizes “justice” is a fiction. Absent an “adjustment of social relations” in which each person “is alive to his own interests and convenience,” justice can only be “the war cry of quixotic campaigns” that succeed in reducing “ignorant, helpless folk” to the tools of fanatics and speculators. The argument that any individual might acquire justice for self is abhorrent to moralists of all types since it implies that the judge, jury, and executioner is not society, but the person. Historically, philosophically, and ethically, “justice” is a favor of society and the state. Operationally, it is an artifact of the complex mechanisms of the legal system. The authority and dignity of the legal mechanism, therefore, must be protected at all costs from challenges that suggest that its operation is unjust.
The egoist cannot worship or respect the “justice” of moralists and statists.

Only those who free themselves are free and only those who assert themselves and struggle for justice can achieve it. Only these people can or will acquire justice for themselves, although the state works to prevent them and their associates from doing so. Egoism acknowledges the contradiction in the principle that justice is a gift or donation from society.

Those with authority to dispense justice in society are analogous to “the shepherd who manages his flock, not for the sake of the flock, but for his interest in it.” Egoists aspire to the accommodation or negotiation of interests and exchanges according to the abilities, resources, and expectations of contracting parties. Absent the invasion of the legal system into the voluntary relationships among individuals, egoists pursue and value their exchanges, contracts, and alliances with others who are not afflicted with superstitions about the fairness or propriety in the favors society and the state confer. Like Stirner, Walker is not so naïve that he believes that all egoist interactions will be consensual and perceived as mutually beneficial.

Egoists are responsible for “protecting ourselves and serving our convenience.” Conflict and antagonism will continue to be a feature of social life. Therefore, egoists are willing to use force against dangerous or predatory individuals, and will not let an offender off on technicalities if they think it is necessary to expel or kill him. The egoist expects neither absolute harmony nor balance in the relationships among persons. The egoist seeks the opportunity to configure his or her life and relationship without the external mediation of
social institutions that intend to prescribe their thoughts and actions. For the egoist, the rhetoric and administration of justice are not helpful.

Let us beware of the craze for justice. It is the mask of social tyranny. It demands a delegated authority and a prerogative in this authority. Thus it builds a citadel of injustice; so that the man who does himself justice is declared by the law to be guilty of a crime against it, the monopoly of the administration of justice.

Moralists tend to convert “admirable actions” or “acts of beneficence” into duties and manifestations of justice. Walker argues that all forms of generosity, magnanimity, and benevolence are rooted in the “wise schemes of reciprocal duties” spontaneously created by individuals in everyday life. Reciprocity and generosity are not the negation of egoism, but expressions of it. “Generosity is the overflowing fullness of a successful, satisfied and hopeful individuality.”

For organizational elites, generosity, reciprocity, and justice cannot be left to the indeterminacy of persons interacting with each other in everyday life. Moralism is a system of thought based on the idea that the behavior of
persons needs to be coerced internally through a sense of duty or necessity in order to meet the requirements of justice. It is an ideological or cultural form of social control since the behaviors of persons are prefigured, as far as possible, through articulated patterns that acquire formal and informal social sanctions to ensure compliance. It complements direct or political forms of control that rely on physical force to ensure compliance.

The most potent ensemble of sanctions, however, are those successfully planted in the mind of the person that constitute a practical philosophy of right, structuring the person’s behavior on an everyday basis. Through culture and the socialization process, moralism creates an internal system of surveillance and control that warns the person against breaking the sacred rules of morality, culture, and society. It admonishes against offending god, society, and the state. It establishes what is “good” and what is “evil.” The internal mechanism operationalizing the dictates of the horizontal control is the conscience, which to the egoist is nothing more than the dread, fear, and self-reproach that accompanies a person’s violation of social norms. The conscience is something different from the fear of punishment or a calculation of consequences of being discovered a deviant. It can intervene in the trajectory of the person’s behavior before or after an act has occurred.

The conscience, the third pillar of moralism, is the primary weapon of the moralist against egoism. There is nothing mystical or supernal about it; conscience is the result of education, indoctrination, and socialization that produces a nebulous, but integrated sense of dread at the violation of
societal rules. Walker argues that every religion has commandments that may seem absurd to external observers, but they still manage to acquire the status of sacred, absolute rules in the conscience of the believer. The conscience ensures observance of the commandments and reinforces their absoluteness by internally repressing dissent and challenge to them.

The conscience acquires form and content not only through religion, but through any social institution that creates and conveys strictures on behavior, including the family, the school, the factory, and the state. The conscience operationalizes moralism because it the result of the internalization of external standards of duty and justice. For the egoist, the conscience is a superstition, an artificial creation that utilizes sentiment and reflection to interpret our voluntary actions according to an external standard of duty and justice. The egoist does not judge self by reference to any external standard, but can only express satisfaction or regret at his or her actions.

The notion of a conscience is anathema to the egoist because it is only an internal repository of the reified, fixed ideas the egoist intends to destroy. The practical and political intent of egoism is to expunge the conscience as a whole, undermine the ideologies and institutions that create and enforce external standards of behavior, and “outgrow the habitual sway” of external strictures on behavior.